



Department of  
Commerce &  
Insurance

Tennessee State Board of Accountancy

Volume 18 | Number 1  
Summer 2022

# THE BALANCE SHEET

## ELIJAH WATTS SELLS AWARD

The American Institute of Certified Public Accountants (AICPA) announced the winners of the 2021 Elijah Watts Sells Award.

The award is given to Certified Public Accountants (CPA) PA candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, passed all four sections of the Examination on their first attempt, and completed testing in 2021. Out of the more than 72,000 individuals sitting for the exam in 2021, only 57 candidates met these criteria. The Board congratulates two Tennessee candidates for their achievement in receiving this award.

**Victoria Heavy**, a graduate of University of Tennessee with a Bachelor of Science in Business Administration and Master of Accountancy, is employed with KPMG in Dallas, Texas.

**Reynolds Spencer**, a graduate of University of Mississippi with a Bachelor of Accountancy and a Master of Accountancy, is employed with Ernst & Young in Nashville, Tennessee.

## CONGRATULATIONS

**The Board of Accountancy also congratulates all Tennessee candidates from 2021 that passed all four parts of the CPA Exam on the first attempt:**

Abiodun, Tolulope  
Aldridge, Cameron  
Allen, John  
Allen, Jordan  
Andersen, Carson  
Anderson, Brock  
Ankrom, Kristen  
Appel, Brenner  
Attias, Ashleigh  
August, Jason  
Baker, Samuel  
Barreto, Montgomery  
Bartlett, Emily  
Bilder, Erin  
Blair, Peyton  
Bland, Samuel  
Bolden, Tamesha  
Bolton, Erin  
Bowyer, Peyton  
Boyden, Susanne  
Bradshaw, Michael

Brewer, Jesslyn  
Brohaugh, Richard  
Brown, Macie  
Bry, Stephen  
Buck, Taylor  
Campbell, Benjamin  
Carruth, Chandler  
Chalk, Matthew  
Cheng, Xiaofang  
Clark, Christopher  
Clark, Miranda  
Combs, Sydney  
Cooley, Morgan  
Covington, Reed  
Coward, Kimberly  
Cox, Malcolm  
Crabb, Zachary  
Craig, Tyler  
Craine, Abigail  
Crane, John  
Cudina, Colin

Cuzmin, Evgheni  
Darnell, Brandon  
Daugherty, Glenn  
Davis, Cameron  
Dearing, Madison  
Dunford, Joshua  
Dunn, Joshua  
Dvorsky, Justin  
Dyer, Logan  
Ellis, Bradley  
Escobar, George  
Farris, Amelia  
Fillers, Kevin  
Fischer, Abigail  
George, Alexandria  
Gibson, John  
Gilliam, Brandon  
Gillis, Jackson  
Givens, Brian  
Goldhammer, Elizabeth  
Gomez, Racquel

Goodwin, Daniel  
Goth, Jordan  
Grantham, Mary  
Gregg, Julia  
Grogan, Alexia  
Hagen, Matthew  
Hancock, Cassey  
Hardee, Linden  
Harper, William  
Henson, Cullen  
Hildabrand, Ross  
Hock, Carolin  
Hoffer, Madeleine  
Holden, Jonathan  
Holliday, Andrew  
Huber, Hudson  
Humes, Miranda  
Hunsicker, Kristen  
Hunter, Ann

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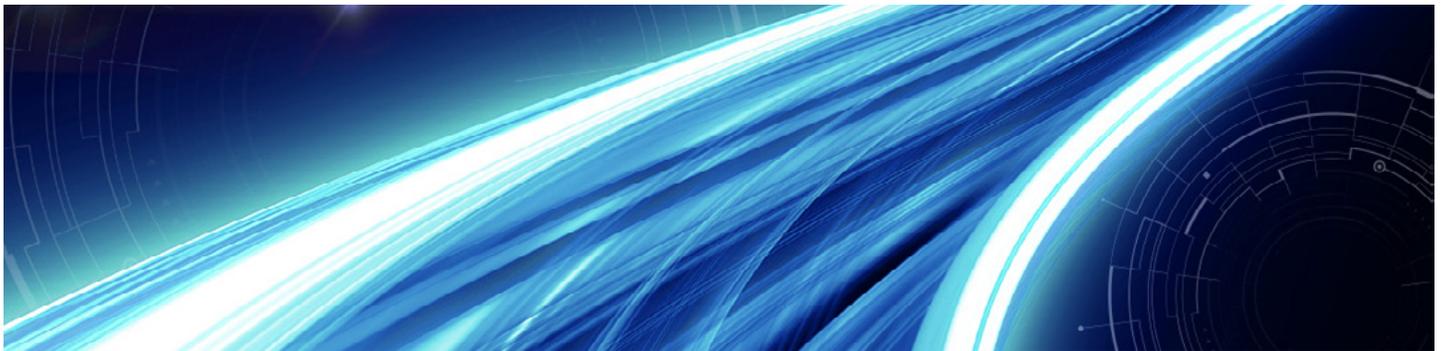
## EXAM CANDIDATES Continued

Hynes, Brian  
Johnson, Morgan  
Jordan, Cameran  
Juarez, Adam  
Juenemann, Lindsey  
Just, Alex  
Kanady, Zachary  
Kasper, Brianna  
Katool, Joseph  
Kauffman, Christopher  
Kayes, Spencer  
Keck, Jesse  
Keifer, Erin  
Kelly, John  
Kendzorski, David  
Khowaja, Aamir  
Kludt, Mitchell  
Landeros, Carlos  
Ledner, Jake  
Lee, Samuel  
Lemonis, Rachel  
Maddox, Cameron  
Maella, Irina  
Mahmud, Tanjim  
Mainland, James  
Maloney, Stephen  
Manzinger, Sarah  
Martin, Rebekah

McCash, Dallas  
McClamroch, William  
McCullough, William  
McCurry, Rachel  
Mikolajczewski, James  
Miller, Caroline  
Miller, Elizabeth  
Miller, Isaac  
Mitchell, Robert  
Morris, Benjamin  
Morris, Nicholas  
Mosteller, Andrew  
Murphree, Irene  
Mutasim, Danny  
Nguyen, Gina  
Nichols, Kaylee  
Norris, Asher  
Obara, Amanda  
Oreszko, Zachary  
Owen, Percy  
Patel, Amika  
Pedigo, Deanie  
Perry, Matthew  
Phipps, Leslie  
Polcari, Jonathon  
Priest, Meredith  
Raft, Zoe  
Rankin, Katherine

Rausch, Lindsay  
Ray, Margaret  
Reynolds, Stephen  
Richmond, Jordan  
Rigdon, Lauren  
Rizor, Julia  
Robertson, Calais  
Royal, Caroline  
Russell, Stephen  
Sanders, Joshua  
Sansom, Mitchell  
Schuyler, Victoria  
Seaman, Clayton  
Sellers, Shelby  
SHAO, YUN  
Shinkle, Linda  
Shoemaker, Joshua  
Simpson, Rachel  
Singh, Bhavya  
Smalling, Jessica  
Smith, Blake  
Smith, Savannah  
Somple, Samantha  
Stalsberg, Tanner  
Stanfield, Kaitlin  
Stejskal, Stephen  
Stephens, Anna  
Strevell, Jack

Summersgill, Hannah  
Swann, Bryant  
Taylor, Blake  
Tays, Lexy  
Thiel, Maria  
Thompson, Mallory  
Tidwell, Rachel  
Tieu, Annie  
Tompkins, Philip  
Van Dyke, Nicholas  
van Rossum, Kim  
Vasuta, Elizabeth  
Wallace, Hunter  
Wallace, Zachary  
Wei, Junzhu  
Weiss, Regis  
West, Sawyer  
White, Taylor  
Whitfield, Lynn  
Whitley, Morgan  
Witt, Bradley  
Wolfe, Victoria  
Wright, Mackenzie  
Yeary, Cameron  
Zaouk, Karim  
Zhao, Yini



## CPA EVOLUTION – TRANSITION POLICY ANNOUNCED FOR 2024 CPA EXAM

Have you heard of the [CPA Evolution](#) Initiative? The initiative is an effort to recognize changing skills and competencies in the practice of accounting. An entirely new CPA exam will launch on January 1, 2024. The [transition policy](#) for the 2024 CPA Exam was announced in February and is intended to help CPA Exam candidates, educators, and others understand the significant changes and how those changes may impact a candidates journey to becoming a licensed CPA.

# CPE AUDIT

It's time again for a review of Continuing Professional Education credits. The Spring audit allows Board staff to verify the CPE compliance reported by CPAs during license renewal.

CPAs chosen for audit include those selected at random from a list of active licenses, CPAs granted a CPE extension for the 2021 renewal, and anyone required by a consent order to undergo a CPE audit. If your license was selected for the CPE audit, you will be notified by email and/or mail. A list of those selected for the 2022 CPE audit is listed below.

If selected, you are required to respond to the audit notification with confirmation of CPE credits earned in 2020-2021. Log in to your account at [core.tn.gov](https://core.tn.gov) and select "CPE Audit Response" from the list of applications. After answering a series of questions related to your CPE credits, you will be asked to upload your CPE documentation. Your response is due by August 1, 2022.

Documentation of credits may be supplied in two ways:

1. Attach a PDF document to the audit response application containing all relevant CPE certificates for the 2020-2021 reporting period.
2. CPAs using the NASBA Audit Tool to store and track credits may choose to log into their account and select to submit credits for review in lieu of option 1. This is merely a method of making your credits available for review. You must still submit an audit response through [core.tn.gov](https://core.tn.gov).

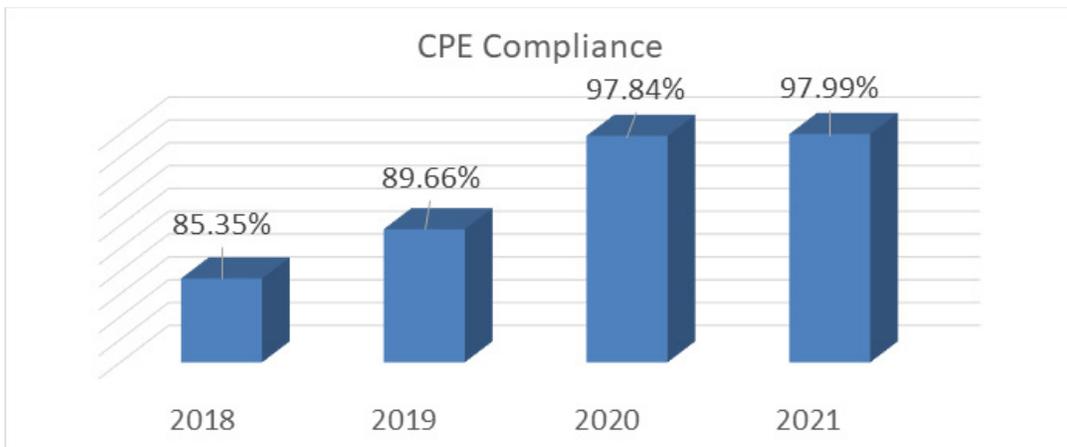
Staff will review your audit submission and notify you of the result.

Tip: Combine your CPE certificates into one PDF document if possible to reduce the number of attachments.



# CPE COMPLIANCE

CPAs with a continuing education requirement for renewal are required to submit a list of their credits with the renewal application. This policy was first implemented for renewals due on December 31, 2019, and the Board has since seen a steady increase in compliance for CPE reviewed during audit.



## Board Members

The Board of Accountancy is composed of eleven members appointed by the Governor to serve three-year terms.

- Nine Tennessee CPAs, with three from each Grand Division
- One attorney licensed to practice in the highest court of the state
- One public member possessing expertise in the board's regulated activities

Kevin Monroe, CPA, Chair  
Term Expires: 6/30/2022

Jack A. Bonner, Jr., CPA, Vice-Chair  
Term Expires: 6/30/2023

Larry Elmore, CPA, Secretary  
Term Expires: 6/30/2024

Janet Booker-Davis, CPA  
Term Expires: 6/30/2024

Pamela Church, CPA  
Term Expires: 6/30/2022

David Crenshaw, Attorney Member  
Term Expires: 6/30/2024

Gregory Gilbert, CPA  
Term Expires: 6/30/2022

John Griesbeck, CPA  
Term Expires: 6/30/2023

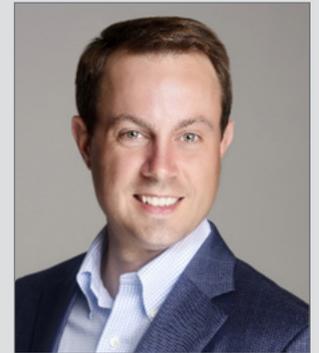
Gay Moon, CPA  
Term Expires: 6/30/2023

William R. Vance, Jr., CPA  
Term Expires: 6/30/2024

Judy Wetherbee, Public Member  
Term Expires: 6/30/2022

## NEW BOARD MEMBER APPOINTMENTS

David Crenshaw has been appointed by Governor Bill Lee as the Board's attorney member. David is a mergers and acquisitions attorney and serves as the Chief Financial Officer and a Corporate Secretary of Confirmation.com. He worked previously as corporate attorney for Sherrard Roe Voigt & Harbison. David was a 2017 recipient of Nashville's 40 Under 40 Award, which recognizes top business and community leaders.



**David Crenshaw**

## NEW RUSSIAN SANCTION AFFECTING THE ACCOUNTING PROFESSION

Effective June 7, 2022, the White House is implementing a prohibition on accounting services exports to Russia. The prohibition is included in [Executive Order \(E.O.\) 14701](#) as a part of expanded U.S. sanctions against Russia in response to the war in Ukraine.

The U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) is taking action to cut off access to services that are used by the Russian Federation and Russian elites to evade sanctions. The OFAC identified accounting, trust and corporate formation, and management consulting as categories of services that are subject to a prohibition. A U.S. Accounting firm providing tax advisory and preparation services to the U.S. subsidiary of a Russian company would not be prohibited under the determination, according to [recent guidance issued](#) by Treasury's OFAC.

[Click here](#) to read the Department of the Treasury's expanded details of the sanction from OFAC.



Tennessee CPA Exam Performance Summary: 2021 Q-4			
	Sections	Avg. Score	% Pass
First Time	164	68.23	46.34%
Re-exam	553	72.35	50.09%
AUD	163	70.53	44.17%
BEC	173	77.38	65.32%
FAR	224	66.92	36.61%
REG	162	72.02	54.32%

Tennessee CPA Exam Performance Summary: 2022 Q-1			
	Sections	Avg. Score	% Pass
First Time	120	72.6	50%
Re-exam	467	71.9	51.6%
AUD	165	69.8	46%
BEC	133	74.7	57.1%
FAR	182	70.9	46.7%
REG	109	73.5	58.7%

### Overall Performance

- Unique Candidates** 568
- New Candidates** 130
- Total Sections** 722
- Passing 4th Section** 82
- Pass Rate** 49.17%
- Average Score** 71.39

### Overall Performance

- Unique Candidates** 473
- New Candidates** 110
- Total Sections** 589
- Passing 4th Section** 73
- Pass Rate** 51.1%
- Average Score** 71.97



## NEW RULES

The Board of Accountancy has revised a portion of the rules regarding the education requirements for CPA license applicants. The revisions include recognition of accrediting organizations by the Board, a description of what qualifies as accounting education, and the addition of course content in areas such as digital acumen and data analytics. Lastly, the amendment adopts language that reflects current Board practices surrounding acceptance of lower division level courses. The amended rule is effective June 15, 2022, and you may view the rule filing [here](#).

### KEY CHANGES INCLUDE:

#### Accrediting Agencies

The revised rule eliminates reference to “regional” accrediting agencies to mirror new federal regulations and updates the list of accrediting agencies to reflect their current names.

#### Accounting and General Business Education

The amendment adds language from the Uniform Accountancy Act Model Rules published by the National Association of State Boards of Accountancy specifying acceptable accounting and general business education subject matter content.

#### Lower Division Level Courses

The amendment states that lower division level courses, including those completed at junior college, that transfer to a four-year degree granting institution as upper division level may be counted as upper division level provided the transferred credits are listed on an official transcript from the four-year degree granting institution.



## QUALITY MANAGEMENT

The AICPA Auditing Standards Board (ASB) has approved new quality management standards designed to improve a firm’s risk assessment and audit quality. The [new standards](#) represent a significant change in how CPA firms will approach audit and assurance quality in the future, moving from a policies-based approach to a risk-based approach.

An objective of the ASB is to converge its standards with those of the International Auditing and Assurance Standards Board (IAASB). The ASB quality management standards align, adapted as appropriate for nonissuers in the United States, with the IAASB’s quality management standards, which take effect December 15, 2022.

Implementation of the ASB standards is required by December 15, 2025, for firms that perform engagements in accordance with the Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, and Statements on Standards for Attestation Engagements.

“Quality is not an act, it is a habit.” – Aristotle

# NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 306 new CPA licenses, and 27 new firm permits, between November 1, 2021 and April 30, 2022.

License	Name	28632	Kristine Coffey	28498	Percy Guy	28633	Lauren Lee
28609	James Adams	28361	Aryn Collier	28597	Matthew Hagen	28729	MATTHEW LEET
28522	Lindsey Alexander	28598	Adam Colner	28592	Terra Haggard	28583	Taylor Lewis
28713	Lillian Alford	28509	Elizabeth Competti	28608	Jesse Hale	28627	Lei Li
28715	Sara Al-Ghamdi	28536	Frank Connell	28565	Kasie Hargrove	28497	Christopher Liberti
28707	Sarah Allen	28623	Mikaela Cook	28685	Farouk Hassan	28711	Chase Liljestrand
28537	Jordan Allen	28373	Delaney Counter	28494	Emily Hayes	28637	Shelby Loftis
28693	Paige Anderson	28629	Reed Covington	28738	Bryce Healy	28544	Lauren Losordo
28676	Maggie Anderson	28528	Kimberly Coward	28590	Julia Henderson	28638	Irina Maella
28628	Jason Ashley	28450	Kristen Coyle	28686	Billy Henriquez	28732	Scott Malmberg
28442	Tyler Atkinson	28709	Jillian Craddock	28493	Katherine Henry	28556	Felicia Malter
28452	Jason August	28684	William Cranmore	28706	Patricia Hensley	28516	Victoria Marciano
28688	Alice Bailey	28719	Meagan Curran	28701	James Hickerson	28562	Natalie Massengale
28698	Elizabeth Bailey	28489	Emily Curran	28560	Emma Himes	28461	Dallas McCash
28570	Sade' Baker	28600	Sara Cygler	28640	Hannah Hogan	28569	Sean McGriff
28689	Charles Barraza	28558	BRIAN DALY	28513	David Holbrook	28517	Lida McNeely
28523	Montgomery Barreto	28519	Glenn Daugherty	28636	Alice Hudson	28666	Brian Meinardi
28714	Victoria Bateman	28625	Amelia Davis	28737	Miles Humphreys	28728	Christy Midden
28723	Nicholas Bellenfant	28575	Sloan Davis	28526	Kristen Hunsicker	28416	Rajesh Mohan
28507	Abigail Belt	28527	Matthew Deal	28705	Deisy Ibarra	28572	Ashton Moody
28635	Ariana Bentzen	28458	Nils Degerman	28573	Madumom Iye	28441	Macey Mooneyham
28435	Cole Berry	28477	Joseph Detrow	28750	Ashley Jackson	28044	Jessica Morris
28753	Kathryn Bigler	28611	Katelyn Dibrell	28571	Farrah Jenner	28487	Carol Moseley
28524	Robert Billings	28595	Samuel Dionise	28682	Steeve John	28506	Jennifer Muller
28551	Logan Binkley	28696	Heather Dooley	28657	Morgan Johnson	28659	Kristen Munson
28681	William Bishop Jr.	28641	Stephanie Drushel	28643	Tonya Johnson	28568	Ansley Murphy
28617	Anna Block	28520	Ellen Duncan	28501	Laurie Johnson	28656	Timothy Nagle
28692	Chase Bolling	28580	Logan Dyer	28731	Tristan Jones	28593	Natalia Nasworthy
28747	Michael Bookmyer	28648	Ashley Erbe	28710	Justin Jones	28541	Julianna Newell
28677	Kristy Bork	28587	Lance Escue	28563	Kara Jones	28483	Binh Ngo
28344	Anna Bostick	28726	Jordan Evans	28473	Elizabeth Jones	28739	Kaylee Nichols
28735	Darby Bouland	28630	Shelby Evans	28446	Hannah Jones	28448	Crystal Norman
28672	Haley Boulton	28445	Miranda Falcon	28508	Steven Joyce	28481	Thomas O'Berry
28546	Anya Brackett	28596	Susan Farrell	28577	Lindsey Juenemann	28662	Conner O'Brien
28586	Stephen Brackett	28639	Anneliese Ferry	28624	Zachary Kanady	28444	Kendra O'Halloran
28669	Michael Brake	28626	Katherine Feucht	28503	Benjamin Karpas	28678	Michael Oleksa
28484	Jackson Breland	28703	Carter Fleming	28453	Christopher Kauffman	28649	Kimberly Oleksa
28736	Matthew Britsch	28372	Thomas Fowlkes	28699	William Keeler	28531	Bryan Orange
28557	Reed Broadway	28591	Jennifer Francisco	28555	Emily Keller	28667	Percy Owen
28548	Christopher Broda	28687	Kristin Franklin	28752	Jonathan Kelley	28459	Jikai Pan
28751	Richard Brohaugh	28578	Tiffany Friery	28680	Roger Ketron	28601	Abigail Pantoja
28535	Marina Bronkhorst	28653	Kaylee Fulwood	28540	Conner Kinkade	28683	Alexia Pappas
28418	Jackson Bruff	28582	Jordan Funderburk	28451	Rachel Klein	28374	William Parks
28462	Stephen Bry	28671	Gabrielle Galluzzi	28534	Jessica Knepper	28652	Alfredo Pascual Juan
28721	Brad Buchanan	28447	Luz Garcia Ramos	28733	Kathryn Kosick	28658	Jeffrey Peek
28691	Kymberly Buchanan	28454	Marta Garcia-Nieto de la Orden	28457	Elizabeth Koskelowski	28512	Halle Peeler
28353	Ian Bumpas	28599	Robert Garner	28610	Dana Kotarba	28584	Dara Petty
28674	Emma Burns	28472	Greg Garner	28472	Daniel Kramer	28475	Kareem Phillips
28620	Caroline Campbell	28449	Daniel Kreshak	28554	William Krieg	28589	Leslie Phipps
28564	Benjamin Campbell	28668	Celeste Garrett	28613	Jesse Krohmer	28695	Calvin Pinson
28545	Andre Campbell	28606	Megan Garrison	28650	GREGORY LAMB	28466	Luke Pinson
28525	Calvin Campbell	28704	Michael Gillihan	28456	Courtney Lantto	28588	Ezekiel Pirtle
28594	Robert Canterbury	28741	Kyle Glynn	28496	Kelsey LaRue	28725	Jonathon Polcari
28614	Michael Carrier	28694	Suvarshni Gounden	28655	Geraldine Lazarre	28663	Christopher Pope
28647	Joseph Champagne	28744	Julia Gregg	28432	Jake Ledner	28467	Timothy Powers
28612	Daniel Cheek	28634	Corey Grimes	28661	Samuel Lee	28561	Audrey Priddy
28550	Craig Clayton	28521	Alexia Grogan			28514	Chris Pritchett

Continued on page 8

## NEW CPA LICENSES ISSUED - Continued from page 7

28543	John Racy	28468	Sara Seacrist	28471	Bryant Swann	28465	Regis Weiss
28749	Jonathan Rea	28476	Mackenzie Sheehy	28360	Jackson Sweatt	28745	Kaitlin Wheeler
28529	Ashton Reece	28419	DAVID SHEPARD	28502	Megan Sweeting	28585	William White
28607	Jasmine Reeds	28602	Linda Shinkle	28603	Collette Szymborski	28464	Ragen White
28712	Andrew Renfro	28618	Joshua Shoemaker	28490	James Tabolsky	28486	Jacob Whitehair
28485	Murray Rhodes	28539	Gregory Silberman	28567	Scott Taylor	28700	MATTHEW WILGUS
28673	Michael Ricciardelli	28470	Blake Slaughter	28443	Maggie Thomas	28363	Alec Williams
28642	Austin Richey	28720	Christopher Smith	28579	Mallory Thompson	28615	Chandler Williams
28530	Amanda Risco	28463	Madison Smith	28740	Jaleel Tyler	28547	Andrew Wilson
28576	Cecillia Rivas	28717	Odalys Solares	28511	Valerie Underhill	28499	James Wilson
28474	Jennifer Roberts	28574	Katlyn Jo Spalding	28510	Charles Upton	28479	David Windley
28646	Elymar Rodriguez	28500	Jaelyn Speer	28492	Joseph Vandermus	28670	Matthew Wingo
28631	Stephen Russell	28542	Courtney Stephenson	28515	Caroline Vaught	28644	Adam Wiser
28488	Dylan Sandoval	28505	Brock Stetzner	28616	Jeffrey Volpei	28559	Matthew Worley
28478	Audriana Sattler	28621	Thomas Stice	28532	Charles VonLehman	28518	Mackenzie Wright
28727	Brittany Schilling	28660	Michael Stokke	28495	Zachary Wallace	28460	Peter Wrobel
28491	Karina Schneider	28651	Benton Stott	28482	Melissa Walters	28553	Nathan Yeo
28665	Timothy Schultz	28605	Megan Strife	28724	Sarah Webber	28549	Thomas Young
28722	Alexander Scott	28748	Gabby Sudrajat	28469	Xiaoxi Webster	28504	Elizabeth Young
28440	Joseph Scott	28619	Hannah Summersgill	28716	Yuan Weinberger	28690	Yini Zhao

## FIRM PERMITS

4871	AARYA TAXES AND ACCOUNTING SERVICES	4840	KLLW
4875	ACCOUNTING AVENUES CONSULTING LLC	4877	KNMARSH CPA
4873	ANNETTE HARRIS CPA	4862	LACEY BAXTER
4858	ARNOLD CPA AND ASSOCIATES PLLC	4855	LAURA EDWARDS CPA LLC
4872	BLANKENSHIP CPA GROUP PLLC	4852	LYNN ACCOUNTING LLC
4857	CJ MERRY LLC	4868	MIDDLEBROOK CPA
4863	CYNTHIA ANDERSON CPA	4854	MORRIS & RYE CPAS
4876	DAVID HENRY CPA	4856	MYERS AND STAUFFER LC
4861	EDWARD D. CONNOLLY CPA	4846	TING-WIMBERLY CPA PLLC
4870	FIFTH POCKET PC	4874	TRANSCEND CFO LLC
4869	HILDRETH & ASSOCIATES LLP	4864	VALERIE A. JASHI CPA
4851	JASON W. COLLARD CPA	4860	WARRENJACKSON CPAS PLLC
4865	JESSE GAYLOR CPA LLC	4878	ZETTERGREN ACCOUNTING LLC
4859	JIM STILES ACCOUNTING & TAX		

## SAVE TIME...APPLY ONLINE

The online licensing portal [core.tn.gov](http://core.tn.gov) allows you to renew your CPA license or firm permit quickly and conveniently. The portal offers resources beyond license renewals and includes applications to reactivate or close a license, change your address information, and much more. Online application submissions allow you to attach relevant documents and transmit a request directly to the Board.

- Initial license applications—CPA license and firm permits
- Status changes—Inactive status, CPA license closure, reactivation, reinstatement
- Continuing Professional Education—Audit responses, Pre-approval requests
- Address/Name change
- ...and more



# HAVE YOU RENEWED? THERE'S STILL TIME!

CPAs and firms with a December 31, 2021, expiration can access renewal applications through June 30, 2022. Renewals are submitted online through [core.tn.gov](http://core.tn.gov).

Your renewal requirements depend on your license status and, in the case of firms, the services provided. Please refer to the chart below or visit the [Board's website](#) to review renewal requirements.

CPA/PA Licenses			
License Status	Renewal Fee	Late Fee	Additional Requirements
Active	\$110.00	\$100.00	Must attach list of CPE credits earned
Inactive, under age 65	\$110.00	\$100.00	No CPE Required
Inactive, age 65 or older	\$0.00	\$100.00	No CPE Required
Probation/Suspended	\$110.00	\$100.00	Must attach list of CPE credits earned
Retired, under age 65	\$110.00	\$100.00	No CPE Required
Retired, age 65 or older	\$0.00	\$100.00	No CPE Required
Active Military	\$0.00	\$100.00	Must submit supporting documentation
Disabled	\$0.00	\$100.00	Must submit supporting documentation

Firm Permits			
License Status	Renewal Fee	Late Fee	Additional Requirements
Firms Offering Attest Services	\$50.00	\$100.00	Must attach most the firm's most recent peer review report and acceptance letter
Non-Attest Firms	\$50.00	\$100.00	No Attachment Required

CPAs and firms that do not wish to renew may submit a request to close the license or firm permit through the online account. The request must be submitted prior to June 30, 2022. After that date, non-renewed licenses and permits will be subject to reinstatement requirements.

Accountancy Rule [0020-01-.08](#) outlines your renewal obligation and the requirements to reinstate an expired license. You may apply for reinstatement of an expired license through your account at [core.tn.gov](http://core.tn.gov). The reinstatement application must include payment of the \$250.00 application fee and certificates supporting 80 hours of CPE in [technical subjects](#), earned in the six months prior to the application date.

## EXPIRED-GRACE...WHAT DOES IT MEAN?

Tennessee CPA licenses may hold one of several statuses such as Active or Inactive. That status changes to Expired-Grace if you fail to renew by December 31st. This status indicates that the renewal is delinquent but still within the six-month renewal grace period. A license with a status of Expired-Grace does not allow a CPA to practice Accountancy in Tennessee and a firm permit may not be renewed if the resident manager has not yet renewed as a CPA.

# DELINQUENT RENEWALS

As of June 8, 2022, the following licenses are in a delinquent status for non-renewal on or before December 31, 2021.  
Non-renewed licenses and permits will be subject to reinstatement requirements on July 1, 2022.

## CPA Licenses

5769	JAMES ABERNATHY	15263	JUDITH COBBLE	10829	MARY BETH FLEMING
13715	CARY ADAMS	22281	JOHN CODY	11289	DONALD FLOWERS
18727	CHRISTOPHER ADAMS	26587	ALEXANDRA COHEN	15473	MILES FORTAS
18751	NIKOLAS ALEXIADES	3899	ALBERT COHEN	7201	CARLA FOSTER
13163	JANET ALLEN	24385	ANASTASIA COLE	5029	WILLIAM FRANCIS
5177	SUZANNE ALLEN	14595	SHARI COLLIER	25173	MATTHEW FRANK
6247	WILLIAM ALLEN	23375	NATHANIEL COLTER	27371	DOMINIQUE FRANKLIN
26979	VERONIKA AMES	14819	GARRY CONDREY	24335	MOLLIE FRANKLIN
25893	ALEXANDRA ANDERSON	5149	JOHN COPELAND	5865	ALMA FRANKS
23223	NADINE APKARIAN	23281	SINECIO CORDERO	15007	GREGORY FRAZIER
7341	MICHAEL BACHMAN	8107	THOMAS KEVIN CORONA	25973	LOGAN GADDY
8841	THOMAS BAIN	20295	LAURA COTTINGHAM	7493	GARY GAGSTETTER
16297	LETITIA BALDWIN	7917	JULIA K. COVEY	8999	KRISTY GAGSTETTER
11335	SHARON BARNARD	27169	DAVID COX	13575	PANSY GANT
12333	RHONDA BARNHILL	22237	MITCHELL COX	14959	ANNE GARRETT
19989	SCOTT BARRICKMAN	8553	ROBERT KENNETH COZART	27855	ELIZABETH GEORGE
15169	JOSEPH BATTAILE	23207	ANDREW CRANE	5913	VICTOR C GHERSON
16553	TIMOTHY BAZAR	5191	BEN CROWNOVER	24151	MARGARET GILES
4299	JANET BEAHM	1975	ROBERT CUMMINGS	9207	JULIA COOPER GILES
26239	MATTHEW BECKER	19559	CARL CURBO	7483	JOSEPH SCOTT GILLIAM
21767	CHRIS BENSON	14981	DEBORAH DAVIDSON	20525	SAMMY GOBLE
22761	CHAD BERRY	4385	DANNY DAVIS	6109	CHARLES GOOLSBY
15775	LANCE BERRY	5497	J THOMAS DECOSIMO	7573	JAMES GRAHAM
22913	KENNETH BEVINS	5485	ROBERT DECOSIMO	27071	DYLAN GRAY
3737	DON BIRDWELL	24699	BENJAMIN DEDWYLDER	23737	WESLEY GRAY
25671	DANIEL BISHARA	9515	BARBARA DENTINGER	25829	ELIZABETH GREEN
21979	EVAN BLACK	9827	JONNA DENTON	7715	CINDY GREER
3207	NED BOSTON	27209	GAGE DESPINS	5103	MANUEL GRUBBS
7247	CARRIE BOSWELL	26725	DANAE DEWAR	27391	HALIN HAJI
21915	DAVID BOXOLD	21381	LEIGH DILL	26665	DAVID HALL
24839	LINLI BOYD	17553	STUART DITSKY	19405	GREGORY HALL
5175	CHARLES BRIGHT	24975	GARRETT DORRIS	22687	STEPHEN HAND
21859	JERRY BROTHERTON	17385	DEREK DOYLE	13583	SUSAN HAND
24443	GREGORY BROWN	16349	JOSEPH DUNAGAN	27231	SAMANTHA HANKINS
10591	KERRY M. BROWN	21099	DUSTIN DUNBAR	16999	JEREMY HARBOR
11567	LISA BROWN	19389	MIRIAM DUNCAN	19913	JENNIFER HARPER
7677	SUZANNE BROWNING	20885	BENJAMIN DUNLAP	3871	GERALD HARRIS
20677	JULIET BULL	23951	MICHAEL EICHNER	20467	JAMES HART
17991	CARLA BULLARD INGRAM	6043	HARRY ELDRIDGE	18871	JOHN HART
2309	W WHITFIELD BURCHAM	2723	JACK ELISAR	9307	J. MICHAEL HARVEY
17065	WILLIAM JOHN BURKE	5853	BRUCE ELLINGTON	26067	MATTHEW HATCHER
15755	MARGARET BUSBEE	5141	JAMES ELLISON	3257	MICHAEL HATCHER
11097	EARL CAMPBELL	26215	EMILY ELLSWORTH	26927	KATIE HAWK
22783	JOHN CARTER	28141	ISLAM ELSHAHAT	12581	JANE WILLINGHAM
11517	RODNEY CAWOOD	20889	GLENN ELTON		HAWKINS
22457	LAURA CHARNO	6857	DAVID ESPINOZA	6163	TOM HAWKINS
9521	DAVID CHEEK	23809	CHRISTOPHER ESTES	7025	DICKIE HEATHCOTT
8645	JING CHING CHENG	6037	JAMES EZZELL	24995	CORRIE HEINZELMANN
25503	COLTON CLARK	18513	SHANNON FARR	19099	CHARLES HENDERSON
8865	GLENDA CLARK	10117	THEODORE FELLMAN	17145	JASON HENDERSON
10109	JAMES RANDALL CLEMONS	3699	OLIVER FELTUS	4569	TERRY HENDRIXSON
16261	DENISE COBB	7891	JOEL IRA FEUERMAN		

Continued on page 11

## DELINQUENT RENEWALS - CPA Licenses continued from page 10

25077	JANELLE HENRY	24001	CONNOR LOWERY	26745	SU PAN
25855	JONATHAN HENSON	15359	DAVID LOWRANCE	21925	YUJING PAN
21019	BRIAN HEY	26921	AMANDA LOY	20077	AIMEE PARKER
21675	DRE' HILL	21113	STEPHEN LUCAS	24471	KARA PARKEY
7973	CRAIG HOFER	20895	MYLES MACDONALD	11081	SHIRLEY PATTERSON
27501	JAMES HOLDT	8633	ANGELA MARSHALL	21651	BRYAN PAYNE
21969	ROBERT HOLLIMAN	2957	PAUL MARTIN	7537	JOHN PEARCE
9459	WILLARD HOLMAN	9773	CHARLES LYNDON	17665	KRISTI PEARSON
13595	HENRY HOOD		MASHBURN	26945	ERIN PEDERSEN
21171	TASHA HOQUE	11141	KENNETH MASSEY	26291	JASON PEDIGO
21137	STEFAN HUBBARD	26355	AMANDA MATHES	21457	DANIEL PEDLEY
14913	MICHAEL HUBLER	27293	BRUCE MAURER	20231	BRUCE PENNINGTON
27463	LANDON HUDSON	16241	JULIA MAXWELL	25833	JONATHAN PERDUE
21479	STEPHEN HULETT	27223	HUNTER MAYBERRY	11683	STEPHEN PERRIN
7945	ELIZABETH HUNT	7445	DENETTE MCBRIDE	20559	JAY PETTUS
11457	CHRISTOPHER IDEKER	24557	ZACHARY MCCALLUM	8573	JOEL WILLIAM PHILHOURS
6185	LORETTA INSCO	6203	CHARLES MCCANDLESS	21953	KYLE PHILLIPS
23181	JAMES IVEY	26507	BRADLEY MCCLUNG	26739	ROBERT PLAAG
13725	GREGORY JACKSON	23251	ELIZABETH MCCRAVY	18799	MICHAEL PLATEK
27165	HELEN JACKSON	24391	CHARLOTTE MCCRAW	19391	JAMES POWELL
20211	SHAWN JACKSON	25103	JOHN MCCULLOCH	19047	SUZANNE PRINCE
20763	TYLER JACOBS	11883	ZEBEE MCCULLOUGH	23989	MARIO PURNELL
5153	DAVID JENKINS	12745	THOMAS MCDANIEL	25049	ANGELINA QIN
20621	ERIC JENKINS	3367	MICHAEL MCDONALD	27039	JOSHUA RABON
19979	WILLIAM JENKINS	17923	JAMES MCGILL	25813	DYLAN RANDALL
26073	LISA JOHANNIS	23723	MARK MCLEOD	13021	JOE BRYAN RAY
5045	MARILYN JOHNSEY	13317	FRED MCMILLIN	26625	BROOKE REDMOND
11233	RUDY JOHNSON	4727	BURLEIGH MEARS	5181	JOSEPH REED
24477	BRIAN JOHNSTON	27419	LINDSEY MEEK	4755	WAYNE REED
15419	STANLEY JONES	22021	RAY METTETAL III	25721	MATT REESE
11563	BARRY ALAN JONES	24395	ADAM MILLER	12043	JOSEPH ALLEN REPPERT
23881	MICHELLE JONES	21249	WILLIAM MILLER	27663	JOHN RETTIG
4451	VIRDEN JONES	11973	CHRISTOPHER MILLER	5627	RICHARD REUSS
22039	WILLIAM JOYNER	21327	ROBERT MILLER	19761	MARILYN REYNOLDS
12123	ANGELA SUZETTE	23097	HARRIS MITCHELL	2305	W. RICHARD
	KARSTENS	24323	CHRISTOPHER MORGAN	26075	JOY RICHARDSON
15539	CHRISTOPHER KATTOS	21399	ROXANNA MORRAN	13293	PHILLIP LEE RICHARDSON
18835	BRYAN KELLER	6809	PAMELA MORRIS	23381	JOHN RIORDAN
5033	STEPHEN KEOWN	26065	ERIC MOSES	26345	MARY ROBERTS
18297	MELODY KIEF	26891	HARRISON MOUNT	20739	WESLEY ROBERTS
26629	JEFFREY KINTZ	15705	TIMOTHY MUNSSELL	17113	DARIAN ROGERS
25797	JORDAN KIRKDORFFER	4751	WILLIAM MURDAUGH	7215	JOHN ROMAINE
25691	KATHERINE KORTIER	10127	BRENDA NALLEY	11313	JAMES RICHARD ROSE
3851	WILLIAM KUNKEL	19069	BRANDY NEELY	4703	RAYMOND L ROSS
12949	KAREN LAIRD	2085	PAGE NEWMAN	11603	PATI WALKER ROSWALL
2655	JAMES LANIUS	19857	TIM NIELSEN	14331	DOROTHY ROWE
18077	STEVE LEECH	24279	SALMAN NOORDIN	25321	HOMER ROWE
7043	WILLIAM JAMES LEININGER	5239	MARVIN NORFLEET	24099	JIGNA SAMPAT
26735	BENJAMIN LEPERE	22239	EVAN NORTON	19999	MARTIN SATINSKY
24531	ANDREW LIBBY	16481	DAVID NUNN	3237	RICHARD SAVIORI
24167	KATHERINE LIN	11113	STEPHEN OAKLEY	17589	JAMES SAXON
26387	CARLA LINSOMB	11275	ELLEN OBLow	26869	CHRISTOPHER SCHOUDEL
11661	SUZANNE COUNTS LITTLE	18483	THOMAS O'CONNELL	8639	MARK SCRUGGS
23791	LUCRECIA LIVERPOOL	8331	BRADLEY O'SHONEY	24317	CHIRAG SHAH
27657	COREY LOCKRIDGE	9391	STEPHEN OWENBY	26973	JOHN SHAW
10453	WILSON DALE LOUTH	8881	CYNTHIA CURRY PAGE		

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## DELINQUENT RENEWALS - CPA Licenses continued from page 11

24057	JAMES SHEPHERD	19705	EMILY THORMAEHLEN	5817	TIMOTHY WHEAT
19627	DAVID JONATHAN SHIPLEY	14133	BEVERLY THRASHER	23761	GEORGE WHEELER
9063	JENNY SHOEMAKER	27341	GREGORY TOMLINSON	24139	SARAH WHITE
14639	M. SHRADER	27155	KERI TOTH	10113	WILLIAM HOLMAN WHITE
23939	BATE SIELBECK	27331	BICH TRAN	19859	LINDA WHITTEN
12965	SANDRA ANN SIKES	13111	BRENT EDWARD	26987	ANTHONY WICKLINE
24505	RONALD SIMONS		TRENTHAM	12009	AVA MICHELLE WILDER
20583	ANDREA SKEEN	13191	ROBERT TUCKER	24957	GRANT WILKINSON
4623	CHARLES SMITH	16243	ROBIN TURPIN	21303	JEFFREY WILLIAMS
7099	DAVID SOLOMON	26821	ELISABETH UNDERWOOD	20591	MEG WILLIAMS
26453	JAMES SOUSOULAS	25749	CODY UZCATEGUI	26019	WESLEY WILLIAMS
12967	CHRISTOPHER SPENCER	23437	MARK VALIQUETTE	17045	KENNETH WILLIAMS II
20457	KATHRYN SPENCER	19493	PIETER VAN VUUREN	19035	BARRY WILSON
26627	DAVID SPILLING	5905	WILLIAM VANCE	27605	CHARLES WILSON
23495	ANDREW STEPANCHUK	24287	BARRY VANDELINDER	7033	GILBERT WILSON
27325	SARAH STEWART	23273	DAVOUA VANG	4301	FRANCES WISHAM
28081	ANDREW STILL	19789	MARK VILLARINO	26769	HEATHER WLODARCZYK
8701	JERRY DOUGLAS STOVER	4759	SANDRA VINSON	7283	DOUGLAS WOLFE
11431	BETH STUBBS	27685	GLENN VITALE	9455	MARIE KIMBERLY WOOD
20307	COLT SULLIVAN	12561	JENNIFER WALKER	14565	ANDREW WOODMAN
20025	PATRICIA SULLIVAN	21703	JEREMY WARE	20637	AMBER WOODWARD-SMITH
26687	GREGORY SWANNER	26179	ANDREW WARNER		
12373	RICHARD DENIS SWEENEY	9173	GEORGIANNA WARREN	11641	TIM WRIGHT
16507	JEANNE TALLEY	25631	LINDA WATERS	22903	MALLORY WYNN
24333	ABIGAIL TAPIA	5125	WENDELL WEAKLEY	26421	XING XIAO
11779	JANET TARVER	17515	MICHAEL WEBB	21921	PAUL YACOUBIAN
22677	BAMUN TATA	25201	KERI WEIL	4395	TOMMY YARBROUGH
9963	CHRISTOPHER TATE	5409	BERNARD WEISS	17179	QASIM ZAIDI
17713	ROBERT TAYLOR	19363	REGINA WELCH	22887	KALEE ZEANAH
15063	FRANCES TERHUNE	5339	DIANNE WELCH	17833	KEN ZIPPERIAN
24897	PAUL THOMPSON	24863	BRIAN WESSEL		
5739	RONALD THOMPSON	25687	KATIE WETMORE		

## DELINQUENT RENEWALS - FIRM PERMITS

4644	ALISA COTTINGHAM, CPA	3616	JOHN W. MARLIN
4525	ALLEN A. SCOTT, CPA	4614	JUSTIN RUFFIN, CPA
3523	ANDREW B. ELLIS, CPA, LLC	2197	KENNETH A. WETZELL, CPA
899	ATRIS NITER, JR., CPA	4738	LARRY TAYLOR WILKERSON & ASSOCIATES, PLLC
4160	BARRICKMAN TAX AND ACCOUNTING SERVICES	4524	LINDA L WATERS CPA
1592	BETH STUBBS, CPA	3464	MARIE F. CARTER CPA, CFP
1797	BEVERLY LINDER THRASHER P.C., CPA	4704	MELISSA BOWERS, CPA
4811	BLUE RIBBON ACCOUNTING LLC	4705	MICHAEL GUGERTY CERTIFIED PUBLIC ACCOUNTANT
4837	BRAGG & CO. CPAS		
1005	BURKHALTER & RYAN, P.C.	3099	PHILLIP DAVID BYRD, CPA
4721	BURNING LAMP ACCOUNTING SERVICES, PLLC	3325	POWELL CPA, LLC
4498	CHRISTY TRAUGHBER, CPA	4813	PRESCIENT ASSURANCE LLC
711	DEBORAH A. KOLARICH, CPA	3772	RICK OSTER, CPA
2949	DEBORAH K. HERNDON, CPA	3538	THE WARREN PRACTICE
4136	E. J. PELTON	4079	TOMMY PLASS, CPA
2976	FINANCIAL FITNESS	1387	WAYNE CAMPBELL, CPA
2893	INTEGRITY CPA SERVICES	875	WILLIAM MICHAEL MURDAUGH, CPA
2132	J. E. ROMAINE, CPA	1013	WILLIAM S. RASCOE, CPA
905	J. RICHARD NORRIS, JR., CPA		
1185	JERRY W. TAYLOR, CPA		
732	JIM LAVENDER & COMPANY		

# DISCIPLINARY ACTIONS



## October 2021

No Actions Taken

## November 2021

Name: Charles Neil Wilburn  
Location: Franklin, TN  
Violation: Provided attest services without a valid firm permit or enrollment in Peer Review  
Action: \$1,500 civil penalty and completion of NASBA Ethics course

Name: H Lee Pulley  
Location: Germantown, TN  
Violation: Conduct reflecting adversely upon the licensee's fitness to perform services  
Action: Respondent entered into an agreement not to perform employee benefit plan audits under the Employee Retirement Income Security Act (ERISA) without prior notification to the Board

Name: Clinton Hauser  
Location: Brentwood, TN  
Violation: Failure to maintain integrity  
Action: \$1,000 civil penalty

Name: Faranak Askary  
Location: Cookeville, TN  
Violation: Provided attest services without a valid firm permit or enrollment in Peer Review  
Action: \$1,500 civil penalty

Name: Solomon Accounting Group, LLC  
Location: Chattanooga, TN  
Violation: Provided attest services without a valid firm permit or enrollment in Peer Review  
Action: \$1,500 civil penalty

Name: Lawhorn CPA Group, LLC  
Location: Knoxville, TN  
Violation: Failure to follow applicable standards in the performance of services  
Action: \$1,500 civil penalty

## December 2021

Name: Todd W. Culpepper  
Location: Knoxville, TN  
Violation: Fiscal dishonesty and conduct reflecting adversely upon the licensee's fitness to perform services  
Action: Suspension of license, \$2,000 civil penalty and completion of 3-part of NASBA Ethics course

Name: Culpepper CPA, PLLC  
Location: Knoxville, TN  
Violation: Fiscal dishonesty and conduct reflecting adversely upon the licensee's fitness to perform services  
Action: Todd Culpepper to relinquish majority ownership while individual license is suspended.

## January 2022

No Actions Taken

## February 2022

Name: Wheeler Peters  
Location: Knoxville, TN  
Violation: Offering attest services without a firm permit or being enrolled in peer review  
Action: \$1,500 civil penalty

Name: Valerie Kemp Dreier Certified Public Accountant  
Location: Ashland City, TN  
Violation: Failure to comply with Peer Review requirements  
Action: \$500 civil penalty and proof of an accepted peer review

Name: M G Group Inc.  
Location: Tullahoma, TN  
Violation: Failure to comply with Peer Review requirements  
Action: \$1,000 civil penalty

## March 2022

Name: Amanda Lee Caldwell  
Location: Springville, TN  
Violation: Offering attest services without a valid firm permit or enrollment in peer review  
Action: \$1,500 civil penalty

# FIRM APPLICATIONS

A firm permit is required for entities that offer attest services to the public, or those who use certain terms (Accountant, Accounting, CPA) in the name of the firm. Each physical Tennessee location of a firm must hold a distinct permit. You will find the application within your account at [core.tn.gov](http://core.tn.gov).

## Key requirements

### Ownership

A simple majority of owners must have a CPA license. Although firms may include nonlicensee owners, the non-CPAs must be active individual participants in the firm. Ownership by a corporation, ESOP, etc., is not permitted.

### Peer Review

Enrollment and participation in a peer review program are required for firms offering attest services. Non-attest firms are asked to affirm understanding of peer review requirements and are directed to notify the Board if the nature of the practice should change.

The Tennessee Society of CPAs (TSCPA) administers the program for the Board and provides useful information about enrollment and procedures on [their website](#).

### Experience

Any individual licensee who is responsible for supervising attest services must have no less than two (2) years of experience in the preparation of financial statements or reports on financial statements. The experience must have been earned in the ten (10) years prior to application.

Board staff also verifies that the firm name meets requirements outlined in [Rule 0020-03-.15](#). Review these requirements before choosing a firm name and contact the Board if you have any questions.

The application fee is \$50.00, and firms must renew at the end of each calendar year for the same amount.

## WHAT IS CONSIDERED ATTEST WORK?

“Attest” is defined in Tennessee Code Annotated (TCA) §62-1-103:

- (A) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
- (B) Any review to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
- (C) Any examination to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);
- (D) The issuance of any report, including compilation reports, prescribed by the SASs, the SSARSs or the SSAEs on any services to which those statements on standards apply, indicating that the service was performed in accordance with standards established by the American Institute of Certified Public Accountants (AICPA); and
- (E) The statements on standards specified in this subdivision (1) shall be adopted by reference by the board pursuant to rulemaking and shall be those developed for general application by recognized national accountancy organizations such as the AICPA;

# STATE-SPECIFIC ETHICS (SSE) REQUIREMENT

Licensees are required to complete a Board-approved two (2) hour state-specific ethics course each renewal period. CPAs reactivating or reinstating a license must also complete this course.

- The Tennessee State Board of Accountancy has approved only [one SSE course](#)
- Registered or Exempt CPE providers may apply to be SSE sponsors
- Approved sponsors are [listed online](#)
- Only this course fulfills your state ethics requirement



## Board Meetings

The Board of Accountancy meets four times each year. In-person meetings are held in Davy Crockett Tower (500 James Robertson Parkway, Nashville), with an option to join remotely. Committee meetings typically take place on the day before each Board meeting. Meeting dates, agenda, and minutes are available on the [Board's website](#).

The Board has scheduled meetings on the following dates:

July 26, 2022

October 25, 2022

January 31, 2023

May 2, 2023

July 25, 2023



## Staff Members

**Wendy Garvin, Executive Director**

**Sharron Waugh, CPA, Investigator**

**Leann Blair, Education Coordinator**

**Karen Condon, Administrative Manager**

**Scott Force, Licensing Coordinator**

**Laura Pecunes, Administrative Assistant**

## Contact Information

### Mailing Address:

State Board of Accountancy  
500 James Robertson Pkwy  
Nashville, TN 37243-1141

### Telephone:

Phone: 615-741-2550  
Fax: 615-532-8800  
Email: [Accountancy.Board@TN.Gov](mailto:Accountancy.Board@TN.Gov)

### Office Hours:

M-F 8:00am-4:30pm  
CLOSED on all State Holidays



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Tennessee Department of Commerce & Insurance

Tennessee Board of Accountancy | 500 James Robertson Parkway | Nashville, TN 37243-1141

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